Exhibit P 2. Such was approved, apparently on the 2nd March 1948, subject to the following condition thereon endorsed "This A.P. is issued subject to a price limit of Malayan 65 cents per square yard C.I.F. Singapore." The goods arrived in the following July and the Respondents made an "Inward Declaration" dated the 14th July 1948, Exhibit P 6. I assume that this is a printed form and the fourth column is headed "*Value* in Dollars (C.I.F.)." Below are set out figures for both U.S.A. Dollars and Straits Dollars which are given, namely $6,011.03 (U.S.A.) and $12,743.38 (Straits) which latter figure works out at 65 cents (Straits) for 20037 square yards of the material consigned. The alleged falsity of this Inward Declaration, the subject matter of the 2nd charge, is that it is a false *value* of the goods although the *price* payable by the consignees is correctly stated. The first charge is similarly related, in that the application for Foreign Currency (Form E) Ex: P 3 referred *inter alia* to AP. 0/95/20, Ex: P 2 previously referred to.

It seems to me that how the Hong Kong branch will pay the balance or would have paid the full contract price to the New York firm in hard currency is quite irrelevant, although I understand that it is much easier to obtain hard currency in Hong Kong than it is here. It also appears to me that the offence here (if any) was quite fortuitous and arose out of the default by the Hong Kong customer of the Respondent's Branch there. There is certainly nothing to suggest that it was a preconceived deception or based on false premises, or of any system devised in order to get the necessary hard currency here and so evade the currency regulations.

The essence of the offence as submitted by the D.P.P. was that the A.P. would never have been issued if the value (and not the price) had been correctly stated, and that it was an attempt to import luxury goods. But the condition endorsed was expressed in the terms of price limited to Malayan 65 cents and not in terms of value. One can quite understand why this is so, as who can say what values will be, in 6 months' time, in these days. Apparently values had dropped very considerably in Hong Kong, after the original contract was made.

In the preceding appeal, which was one against an alleged excessive sentence (also fines) I disallowed the same for the reason that before an Appellate Court interfered with the sentence of a court below, the Appellate Court had to be satisfied that the sentence must be shown to be wrong either in law or that it is manifestly excessive or inadequate on the facts and circumstances. I did not quote any authority for such pronouncement but I would now refer to *Liow Chow and Another v. Public Prosecutor*[1] and *Abdul Rahman v. Public Prosecutor*[2], the latter case being approved by the former.

On the facts and circumstances in the present case and which I have set out, I would not be justified in interfering with the amounts of the fines imposed. In fact, I very much doubt whether, had the Respondent not pleaded guilty and had the case been gone into at full length, the learned District Judge would have convicted the Respondent at all.

The Appeal is therefore dismissed.

Appeal Dismissed.

BRAGA v. BRAGA.

[App. Civ. Juris. (Gordon-Smith, J.) May 16, 1949]

[Singapore — Divorce No. 4 of 1947]

Costs — Taxation — Counsel's fees — Non-production of receipt at commencement of taxation — Item disallowed — R.S.C. 0.62 Rules 40, 71, 72 and 73.

This was an application under R.S.C. 0.62 R.73 for a review of taxation of a certain item in the Bill of Costs of the Petitioner which the Deputy Registrar disallowed owing to the non-production of the receipt required under 0.62 R.40 when the taxation commenced.

The only point before the Court was whether the Deputy Registrar was correct in applying strictly the provisions of 0.62 R.40 which reads: "The Registrar shall require vouchers for all disbursements over ten dollars".

Held, that 0.62 R.40 must be strictly adhered to and applied and the Deputy Registrar was correct in doing so.

Cases referred to:—

(1) *Sadd v. Griffin* (1908) 2 K.B. 510.
(2) *In re a Solicitor* (1936) 1 K.B. 523.
(3) *In re Hildesheim* (1914) 3 K.B. 841.
(4) *Watkins v. Eden* (1920) 2 K.B. 333.

REVIEW OF TAXATION.

Harris for Petitioner.

A. J. Braga in person.

The facts and arguments sufficiently appear from the Judgment.

Gordon-Smith, J. : — This is an application by way of Summons in Chambers (100/49) under 0.62 R. 73 for a review of taxation of a certain item in the Bill of Costs of the Petitioner. Objection thereto had been heard and a review thereon had already been previously made by the Registrar under R. 72. The

item in question was No. 121 of the Bill being $3,250.00 Counsel's fee on hearing of the Petition.

The reasons for such disallowance filed by the Registrar are dated the 4th February 1949 and show that on the Bill being brought in for taxation on the 25th September 1948 item 121 and other items relating to getting up the case were by consent taken first and the taxation commenced. The Registrar demanded a receipt for item 121 which was not forthcoming and Mr. Harris asked for adjournment on this and the other relative items, which was granted and the taxation continued as to the rest of the Bill. The taxation of this item 121 and the other relevant items was resumed on the 16th October and Mr. Harris produced a receipt signed by Counsel, dated the 15th October, i.e. the day preceding the resumed taxation.

Mr. Braga objected to this item of 121 being allowed quoting 0.62 R. 40, *Sadd v. Griffin*[1], *In re a Solicitor*[2], *In re Hildesheim*[3] and the English Rules 0.65 R. 27 (29a). Mr. Harris was invited to reply to this objection and the authorities quoted, but did not do so. The Registrar upheld the objection and disallowed the item on the grounds that when the taxation of the Bill had commenced, the amount had not been paid and no receipt was then forthcoming. In view of the disallowance of this item the Registrar stated that he should deal generously with the other relevant items. The Registrar did not consider himself bound by the English Rule quoted (0.65 R. 27 (29a)). I accept these facts which are detailed by the Deputy Registrar in his Review of the Taxation dated the 4th February after he had received and considered the objections lodged, dated the 4th November 1948, in accordance with R. 71. It will be noted that the first five grounds of these objections relate to the English Order 65 R. 27 (29a) which the Deputy Registrar considered did not bind him. Neither do I think that this English provision can be imported into our Rules by virtue of Preliminary Rule 2 referred to in the notes in *Mallal* to 0.62 R. 40.

The short point before me is whether the Deputy Registrar was correct in applying strictly the provisions of Rule 40 which reads: "The Registrar shall require vouchers for all disbursements over ten dollars."

In this connection *Sadd v. Griffin*[1] and *In re a Solicitor*[2] provided some guidance although the bill in that case was a Solicitor and Client Bill. I do not think there is any distinction to be drawn here in respect of the allowance or otherwise of disbursements in a Party and Party Bill and a Solicitor and Client Bill, and the case of *Watkins v. Eden*[4], was as Scrutton L.J. said at p. 343 "a peculiar case, turning on its own very special facts."

It is unquestionable that when the taxation commenced on the 25th September item 121 had not been disbursed and no receipt was forthcoming at that date. The question of this item and other relevant items was adjourned and at the resumption on the 16th October a receipt was produced dated the preceding day. Clearly this item was not a disbursement when the Bill was filed and taxation commenced.

It is equally clear that it would be contrary to all precepts of taxation and also contrary to public policy to allow on taxation disbursements which have not been made and are not vouched. I can understand an adjournment for production of a receipt when the disbursement has already been made or even an allowance subject to the production of the receipt, provided such is in existence at the time and such receipt has merely been overlooked or mislaid.

But I do not understand an application for an adjournment in order to make a disbursement, particularly when a formal document is presented which, in effect, states that such disbursement has already been made.

In my opinion R. 40 must be strictly adhered to and applied and the Deputy Registrar was correct in so doing.

Assuming such disallowance created a hardship, as appears to be so, the Deputy Registrar alleviated such hardship when taxing the other relevant items, anyhow to some extent and such was a matter within his discretion, as provided for in R. 58. I cannot interfere with the exercise of such discretion. Supposing I was to allow item 121 I should myself have to consider the other relevant items on which the Deputy Registrar has exercised already his discretion in favour of the Applicant or alternatively send the bill back for re-taxation. I have no power to do either, as far as I can see.

I do not propose to deal *seriatim* with the other objections filed, namely 6 — 12 as in my opinion there is no substance in any of them. No application was made to the Deputy Registrar to amend the bill under R. 39 or to exercise other powers that he may have had in allowing the bill to be withdrawn and to substitute a fresh bill for that then being taxed.

For these reasons the application is dismissed with costs.

Application Dismissed.